IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 29TH JUNE 2007 / 8TH ASHADHA 1929

WP(C).No. 19202 of 2007(J)

PETITIONER:

E.JACOB JOSE, TRANSPORT CONTRACTOR,
KARUVELIPPADY, KOCHI - 3.

BY ADV. SRI.P.I.DAVIS

RESPONDENTS:

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1. JOINT REGIONAL TRANSPORT OFFICER,
MATTANCHERRY.

2. REGIONAL TRANSPORT OFFICER, ERNAKULAM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 19202 OF 2007

Dated this the 29th day of June, 2007

JUDGMENT

The tax rate endorsed in the RC book of petitioner was less by Rs. 900/- per quarter, which led to additional demand of tax evidenced by Ext.P2 endorsement of arrears in the RC book. Petitioner is also called upon to pay tax at the revised rate from 1.7.2007 onwards. Since respondents are free to recover short collected tax by virtue of Section 26 of the Motor Vehicle Taxation Act, petitioner cannot press the challenge against recovery. However, the prayer is for instalment facility to clear the arrears. In the circumstances, and having regard to the amount involved, W.P. is disposed of granting 12 equal monthly instalments to the petitioner to clear the arrears, being the differential tax that has fallen due till 30.6.2007, first of which will be paid on or before 31.7.2007 and the balance on or before last day of 11 succeeding months. However, petitioner will pay from 1.7.2007 onwards the revised rate of tax every quarter. The concerned Officer-respondent will endorse instalment facility in the RC book and if any

default is committed, the instalment facility granted herein will stand automatically cancelled and respondents will seize the vehicle for recovery of entire arrears.

(C.N.RAMACHANDRAN NAIR)
Judge